

3. (Amended) The sound absorbing structure according to claim 34, wherein said through holes and non-through holes have plural types of diameters, shapes of openings, and depths.

4. (Amended) The sound absorbing structure according to claim 34, wherein the coefficient of water absorption of said porous member is in the range between 0.01 g/cm^3 and 0.2 g/cm^3 , and the bulk density before said holes are provided is in the range between 20 kg/m^3 and 400 kg/m^3 .

6. (Amended) The sound absorbing structure according to claim 34, wherein a thickness of said porous member varies according to the position, and at least any one of the diameter, the shape of opening, the depth and the position of said holes of said porous member varies according to the thickness.

7. (Amended) An engine cover comprising a sound absorbing structure according to claim 34.

9. (Amended) The sound absorbing structure according to claim 41, wherein said porous member includes a structure formed by mixing open-cells and closed-cells.

10. (Amended) The sound absorbing structure according to claim 41, wherein said porous members are stacked along at least one interface of the porous members such that either of said porous members is not secured to another porous member.

11. (Amended) The sound absorbing structure according to claim 41, wherein said porous members are stacked along at least one interface of the porous members such that either of said porous members is partially secured to another porous member.

14. (Amended) The sound absorbing structure according to claim 41, wherein the coefficient of water absorption of said porous member is in the range between 0.01 g/cm^3 and 0.2 g/cm^3 .

15. (Amended) The sound absorbing structure according to claim 41, wherein the bulk density of said porous member is in the range between 20 kg/m^3 and 400 kg/m^3 .

17. (Amended) An engine cover for an automobile comprising a sound absorbing structure according to claim 41.

18. (Amended) The engine cover according to claim 17, wherein said sound absorbing structure is secured to a cover body using at least one of pins, covering with a net, and sewing.

19. (Amended) The sound absorbing structure according to claim 34, wherein said holes of porous members are formed as diameter-varied holes, and an area of opening of each said diameter-varied hole formed in the surface opposite to a sound source is largest and the area of opening of each said diameter-varied hole is reduced in a direction of the thickness of said porous member.

25. (Amended) The sound absorbing structure according to claim 41, wherein said porous members include plural types of diameter-varied holes, the areas of opening of which are different from one another, and said through holes are positioned coaxially.

32. (Amended) The sound absorbing structure according to claim 34, wherein said porous member includes continued voids.

33. (Amended) The sound absorbing structure according to claim 34, wherein a ratio of areas of openings of said holes opened in the surface having said coating film formed thereon is in the range of 1% and 70%.

34. (Twice Amended) A sound absorbing structure comprising at least one porous member including a plurality of holes, wherein said holes are at least one kind of through holes, that penetrate through the porous member, and/or non-through holes, that extend into but do not penetrate through the porous member, wherein 25%-compressive hardness of said porous member is 0.5 N/cm^2 or lower, the sound absorbing structure further comprising a coating film formed on at least a surface of said porous member which is opposite to a sound source wherein said holes penetrate said coating film and said porous member, wherein a main component of said porous member is one of urethane foam and a molded fibrous material.

36. (Amended) A sound insulation cover comprising a sound absorbing member according to claim 34.

38. (Amended) The sound absorbing structure according to claim 41, wherein a total area of openings of said holes of said sound absorbing member disposed nearest the sound source is largest, the total area of openings of said through holes is gradually reduced as the distance from the sound source is increased and said through holes have the same center.

39. (Amended) The sound absorbing structure according to claim 41, wherein said porous member includes continued voids.